

Amendments to the Claims

This listing of claims will replace all prior listings of claims in the application.

Listing of Claims

1. (Currently Amended) A method for the manufacture of an ester by transesterification ~~in which~~ comprising the step of bringing a starting material ester and an alcohol ~~are brought~~ into contact with a catalyst comprising (A) an amorphous zirconium oxide and (B) ~~an~~ at least one oxide selected from the group consisting of Group III element, an aluminum oxide ~~of Group V element, and/or an phosphorus oxide of Group IV element other than zirconium and hafnium~~ titanium oxide.

2. (Currently Amended) The method ~~for the manufacture of an ester~~ according to claim 1, wherein the starting material ester in a liquid-phase state and an alcohol in a vapor-phase state are brought into contact with a solid acid catalyst comprising said components (A) and (B).

3. (Currently Amended) The method ~~for the manufacture of an ester~~ according to claim 1, wherein the starting material ester is an oil or fat, and the alcohol is methanol or ethanol.

4. (Currently Amended) The method ~~for the manufacture of an ester~~ according to claim 1, wherein the content of the amorphous zirconium oxide in the catalyst is 40 to 90 wt.% and ~~the Group IV element oxide is~~ content of the titanium oxide ~~and contained in an amount of~~ is 60 to 10 wt.% in the catalyst.

5. (Canceled)

6. (Currently Amended) The method ~~for the manufacture of an ester~~ according to claim 1, wherein the total content of the ~~oxides of Group III element~~aluminum oxide and ~~Group V element~~the phosphorus oxide is, calculated as their elements, 0.5 wt.% or more based on the zirconium element weight, and the content of the amorphous zirconium oxide is 10 to 99 wt.% based on the catalyst weight.

7. (Currently Amended) The method ~~for the manufacture of an ester~~ according to claim 1, wherein the crystallization temperature of the amorphous zirconium oxide is 450°C or higher.

8. (Currently Amended) The method ~~for the manufacture of an ester~~ according to claim 1, wherein the ~~Group III element oxide in the catalyst is~~ aluminum oxide, and the content of the aluminum oxide is, calculated as the element, 40 to 1 wt.% based on the zirconium element weight.

9. (Currently Amended) The method ~~for the manufacture of an ester~~ according to claim 1, wherein the ~~Group V element oxide in the catalyst is~~ phosphorus oxide, and the content of the phosphorus oxide is, calculated as the element, 8 to 0.8 wt.% based on the zirconium element weight.

10. (New) The method according to Claim 1, wherein the starting material ester is a glyceride ester of a saturated or unsaturated aliphatic carboxylic acid having from 8-24 carbon atoms.

11. (New) The method according to Claim 1, wherein the catalyst comprises phosphorus oxide.